

**REMARKS**

Claims 14-15 and 17-21 are pending in this application. By this Amendment, the specification and claims 14-15 and 17-19 are amended, claims 13 and 16 are cancelled, and claims 20-21 are added. Further, the drawing Figs. 11, 13, 22 and 27 are corrected and replaced by the attached Replacement Drawing Sheets. Reconsideration based on the above amendment and the following remarks is respectfully requested.

Applicant gratefully acknowledges that the Office Action indicates that claims 17 and 18 include allowable subject matter.

**I. The Specification Satisfies All Formal Requirements**

The Office Action objects to the specification because of informalities. Specifically, the Office Action asserts that the title of the invention is not descriptive. The title is amended to obviate the objection. Thus, withdrawal of the objection to the specification is respectfully requested.

**II. The Drawings Satisfy All Formal Requirements**

The Office Action objects to the drawings. Specifically, the Office Action asserts that the yoke part 221 disclosed on page 20, line 28, of the specification is not shown in the drawings. The objection is respectfully traversed.

The yoke portion 221 is shown in Figs. 2, 3 and 6-10, but is not shown in Figs. 11 and 13. However, Figs. 11 and 13 are corrected to indicate the yoke portion 221 in light of the description of Figs. 11 and 13 in the specification. Since the pole part 220 and the yoke part 221 are formed by the same magnetic film 224, there is no defined boundary line separating the pole part 220 and the yoke part 221.

Figs. 11, 13, 22 and 27 are also corrected as indicated in the attached Replacement Drawings Sheets to correct informalities. Withdrawal of the objection to the drawings is respectfully requested.

**III. The Claims Satisfy All Formal Requirements**

The Office Action objects to claims 13-19 because of informalities. Claims 13 and 16 are cancelled, and claims 14-15 and 17-19 are amended to obviate the objection and correct additional informalities. No new matter has been added. Withdrawal of the objection to the claims is respectfully requested.

**IV. The Claims On Allowable Subject Matter**

The Office Action rejects claims 13-15 under 35 U.S.C. §103(a) as being unpatentable over U.S. Patent No. 5,126,907 to Hamacawa et al. in view of U.S. Patent No. 5,710,510 in view of Seagle et al.; and claim 16 under 35 U.S.C. §103(a) as unpatentable over Hamacawa in view of Seagle, and further in view of U.S. Patent No. 6,233,813 to Sasaki et al. The rejections are respectfully traverse.

The Office Action indicates that claim 17 would be allowable if rewritten in independent form including all the limitations of the base claim and any intervening claims. Amended claim 17 incorporates the features of canceled claims 13 and 16. No new matter has been added.

Claim 17, as amended, distinguishes over the applied art in that it includes that the partial removing of the gap film in the first magnetic film is carried out after the subsidiary magnetic film is formed.

Amended claim 18 incorporates the features of canceled claims 13 and 16. No new matter has been added. Claim 18, as amended, distinguishes over the applied art in that it includes that the partial removing of the gap film in the first magnetic film is carried out before the subsidiary magnetic film is formed.

Claims 14 and 15 are amended to depend from amended claim 17. Further, new claims 20 and 21 correspond to amended claims 14 and 15, except claims 20 and 21 depend from amended claim 18 instead of claim 17.

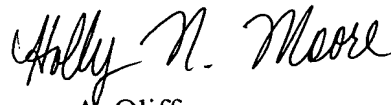
For at least these reasons, it is respectfully submitted that claims 17 and 18 are distinguishable over the applied art. Claims 14-15, 19 and 20-21, which depend from claims 17 and 18, are likewise distinguishable over the applied art for at least the reasons discussed as well as for the additional features they recite. Withdrawal of the rejections under 35 U.S.C. §103(a) is respectfully requested.

**V. Conclusion**

In view of the foregoing amendments and remarks, it is respectfully submitted that this application is in condition for allowance. Favorable reconsideration and prompt allowance of claims 14-15 and 17-21 are earnestly solicited.

Should the Examiner believe that anything further would be desirable in order to place this application in even better condition for allowance, the Examiner is invited to contact the undersigned representative at the telephone number set forth below.

Respectfully submitted,



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Registration No. 27,075

Holly N. Moore  
Registration No. 50,212

JAO:HNH/gew

Attachment:

Replacement Sheets (Figs. 11-13, 20-22 and 25-27)

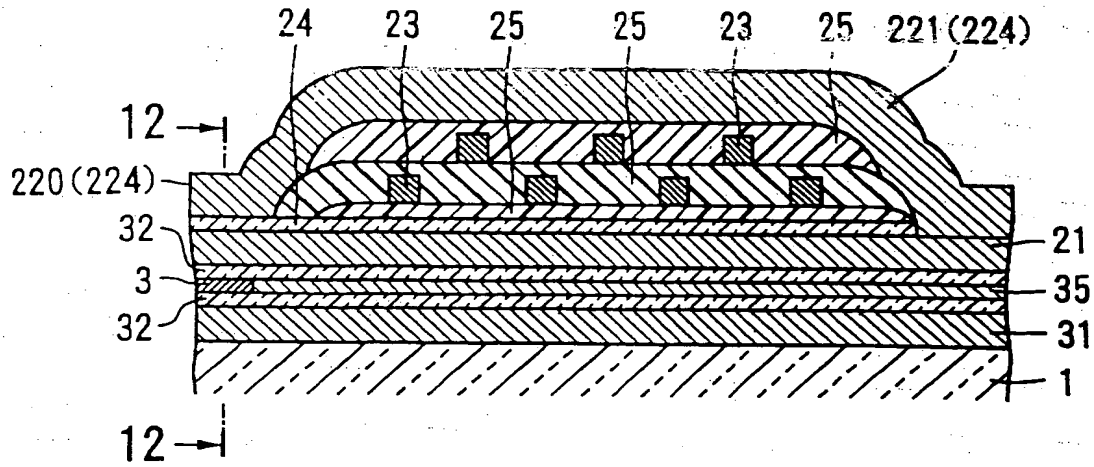
Date: April 27, 2004

**OLIFF & BERRIDGE, PLC**  
**P.O. Box 19928**  
**Alexandria, Virginia 22320**  
**Telephone: (703) 836-6400**

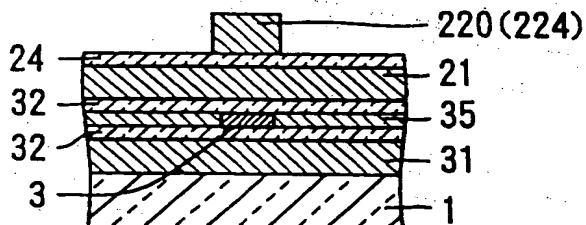
DEPOSIT ACCOUNT USE AUTHORIZATION Please grant any extension necessary for entry; Charge any fee due to our Deposit Account No. 15-0461
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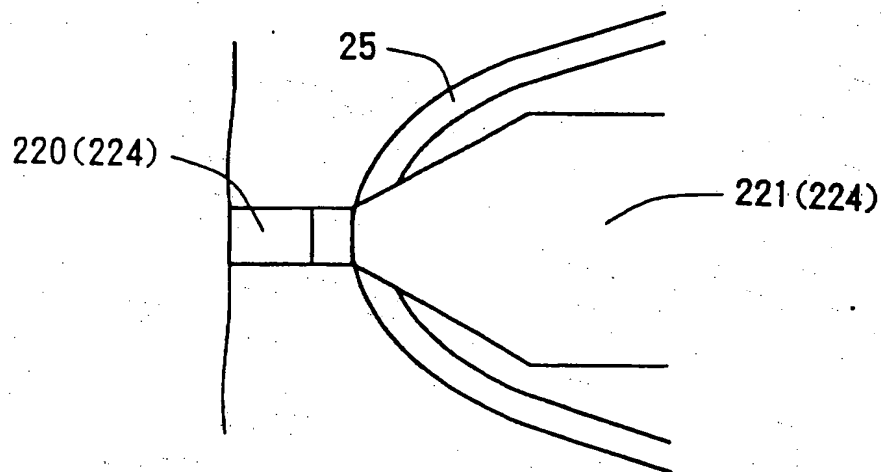
**FIG. 11**

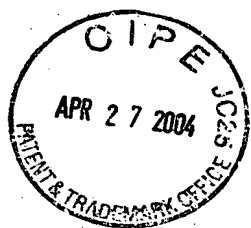


**FIG. 12**

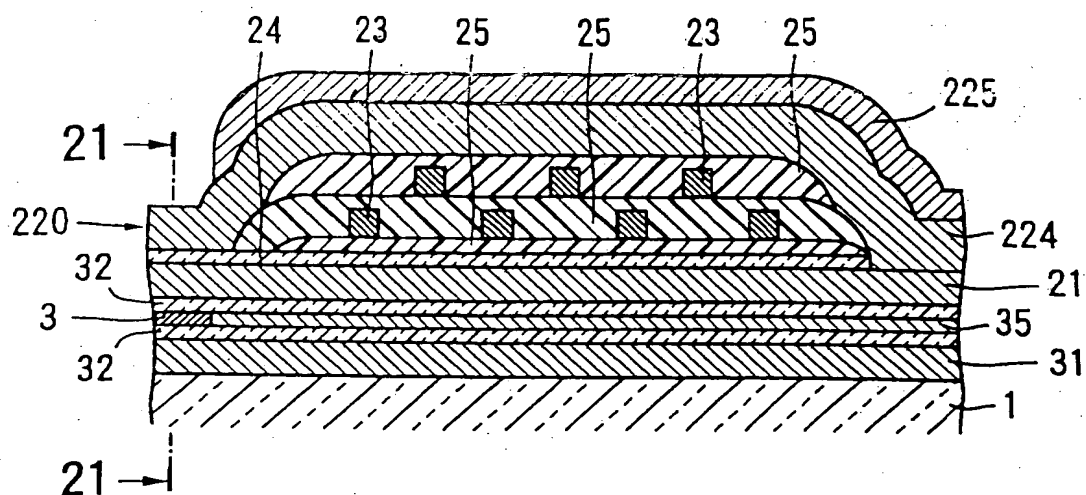


**FIG. 13**

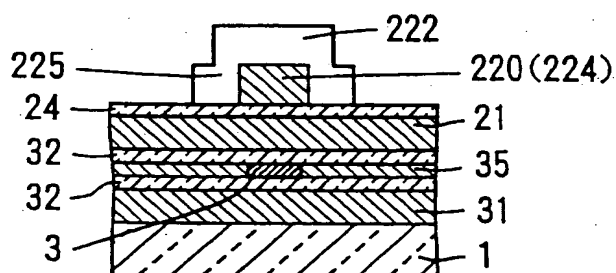




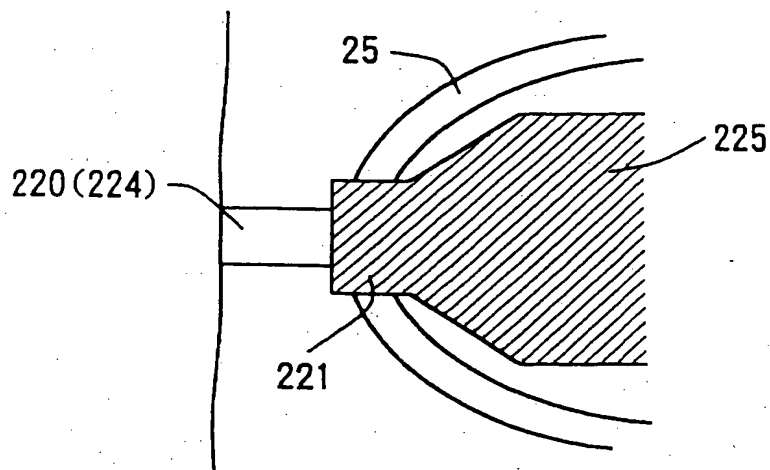
**FIG. 20**

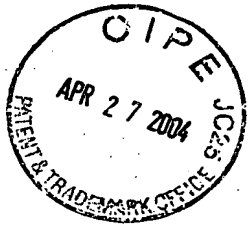


**FIG. 21**

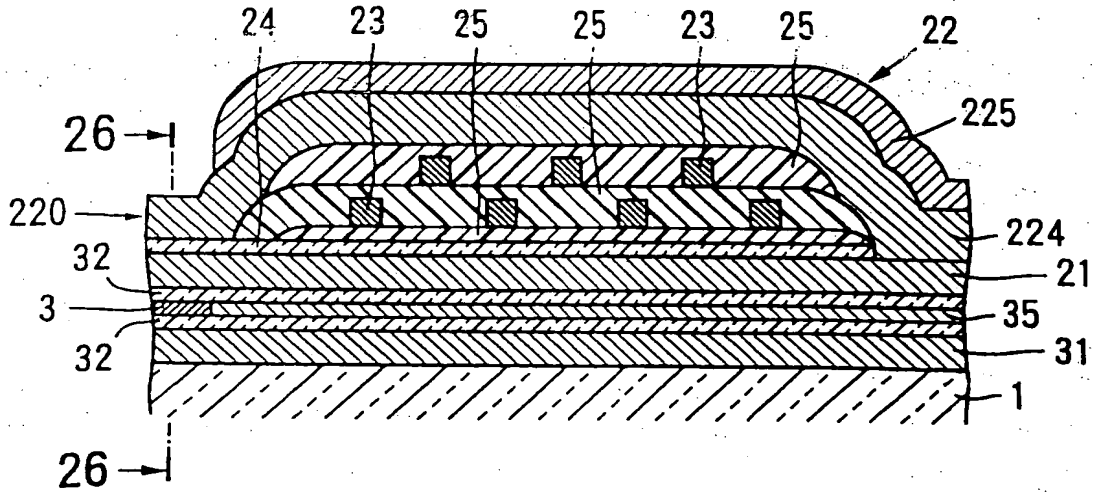


**FIG. 22**

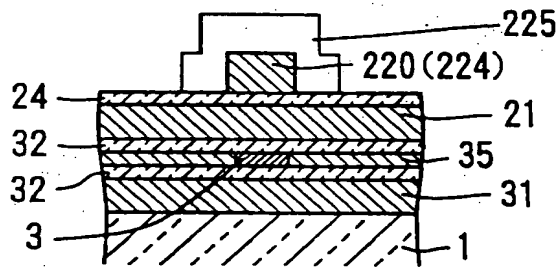




**FIG. 25**



**FIG. 26**



**FIG. 27**

